

EXHIBIT Q

Message

From: Daphne Chidemo [daphnec@lnpaudit.com]
Sent: 2/23/2023 8:23:56 AM
To: Pratibha Pandey [pratibha.pandey@celsius.network]
CC: jenny.fan@celsius.network; Lauren Schmidt [Lauren.Schmidt@mawsoninc.com]; Nicah Bantayaon [Nicahb@lnpaudit.com]; Sithoko Egger [Sithoko@mawsoninc.com]; Ellaine Deloria [ellained@lnpaudit.com]
Subject: Re: Fw: Confirmation of balances for co-location hosting services: Celsius Mining LLC and Mawson | December 31, 2022
Attachments: CustInvc_532478.pdf; CustInvc_540485.pdf

Hi Pratibha,

Thanks for your reply.

Just as a follow on to my previous confirmation email, could you also confirm that you are satisfied with the total charges for December totalling **\$991,331.83** on the attached 2 invoices?

Regards,

Daphne Chidemo

Manager

Mobile +61 426 426 270


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SYDNEY - MELBOURNE - BRISBANE
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From: Pratibha Pandey <pratibha.pandey@celsius.network>
Sent: Tuesday, 14 February 2023 4:33 AM
To: Daphne Chidemo <daphnec@lnpaudit.com>
Cc: jenny.fan@celsius.network <jenny.fan@celsius.network>; Lauren Schmidt <Lauren.Schmidt@mawsoninc.com>; Nicah Bantayaon <nicahb@lnpaudit.com>; Sithoko Egger <Sithoko@mawsoninc.com>
Subject: Re: Fw: Confirmation of balances for co-location hosting services: Celsius Mining LLC and Mawson | December 31, 2022
Hi Daphne,

I confirm that Celsius Mining received and paid all the invoices and the balance outstanding per your attachment is accurate.

thanks,
Pratibha

On Sun, Feb 12, 2023 at 11:28 AM Daphne Chidemo <daphnec@lnpaudit.com> wrote:
Hi Pratibha, Jenny

Just following up on my email below. Would you be able to come back to me with a confirmation reply?

Thanks,

Daphne Chidemo

Manager

Mobile +61 426 426 270



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From: Daphne Chidemo <daphnec@lnpaudit.com>

Sent: Tuesday, 31 January 2023 7:25 PM

To: pratibha.pandey@celsius.network <pratibha.pandey@celsius.network>

Cc: jenny.fan@celsius.network <jenny.fan@celsius.network>; Sithoko Egger <Sithoko@mawsoninc.com>; Lauren Schmidt <Lauren.Schmidt@mawsoninc.com>; Nicah Bantayaon <nicahb@lnpaudit.com>; Ellaine Deloria <ellained@lnpaudit.com>

Subject: Confirmation of balances for co-location hosting services: Celsius Mining LLC and Mawson | December 31, 2022

Dear Pratibha,

Please disregard my previous email. I hope you're well.

Daphne again here from LNP Audit and Assurance International, we are currently engaged in the annual audit of Mawson Infrastructure Group Inc's financial statements for the year ended December 31, 2022.

In connection with our audit, LNP International kindly requests you to confirm if the invoices in the attached schedule have been issued by Luna Squares LLC and received by your Company, Celsius Mining LLC for co-location hosting services during the year FY2022, and that the amounts match your own Company records, including the outstanding balance of unpaid invoices owing to Luna Squares at **December 31, 2022** of **\$1,842,672.57** as appears in the schedule attached.

Additionally, please confirm the balance of deposits held by Luna Squares at **December 31, 2022** of **\$15,328,444.60** refundable to Celsius.

Any questions, happy to clarify.

Regards,

Daphne Chidemo

Manager

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